BODMAN LLP		
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Attorneys for Freudenberg-NOK, Inc.		
UNITED STATES BANKRUPTCY COURT		
SOUTHERN DISTRICT OF NEW YORK	1	
In re		
		Chapter 11
DELPHI CORPORATION, et al		G 37 05 (4401 (DDD)
		Case No. 05-44481 (RDD)
Debtors.	,	(Jointly Administered)
	/	

RESPONSE OF FREUDENBERG-NOK, INC. TO DEBTORS' NINETEENTH OMNIBUS OBJECTION (SUBSTANTIVE) PURSUANT TO 11 U.S.C. § 502(B) AND FED. R. BANKR. P. 3007 TO CERTAIN (A) INSUFFICIENTLY DOCUMENTED CLAIMS; (B) CLAIMS NOT REFLECTED ON DEBTORS' BOOKS AND RECORDS, (C) UNTIMELY CLAIM, AND (D) CLAIMS SUBJECT TO MODIFICATION, TAX CLAIMS SUBJECT TO MODIFICATION, MODIFIED CLAIMS ASSERTING RECLAMATION, AND CONSENSUALLY MODIFIED AND REDUCED CLAIMS

Freudenberg-NOK, Inc. ("FNOK") states the following in support of its response to Debtors' Nineteenth Omnibus Objection (Substantive) Pursuant To 11 U.S.C. § 502(b) and Fed. R. Bankr. P. 3007 to Certain (a) Insufficiently Documented Claims; (b) Claims Not Reflected on Debtors' Books and Records, (c) Untimely Claims, and (d) Claims Subject to Modification, Tax Claims Subject to Modification, Modified Claims Asserting Reclamation, and Consensually and Modified and Reduced Claims ("Nineteenth Omnibus Objection"):

INTRODUCTION

- 1. On October 8, 2005, Delphi Corporation and various affiliates and/or subsidiaries (collectively "Debtors") filed a petition for relief under chapter 11 of the United States Bankruptcy Code.
- 2. On July 27, 2006, FNOK filed the proof of claim attached as Exhibit A in the total amount of \$4,638.17 ("Claim"). The Claim consisted of \$2,878.86 of a general unsecured claim and \$1,759.31 entitled to priority treatment as an administrative expense based on FNOK's reclamation demand. Part of the Claim has been paid. The Claim is supported by invoices that FNOK will forward to Debtors.
- 3. In the Nineteenth Omnibus Objection, Debtors seek to disallow the claim.

 Debtors do not give any legal reason for the disallowance.

RESPONSE TO OBJECTION

- 4. In the Nineteenth Omnibus Objection, Debtors are asking the Court to disallow the Claim. The Court should deny this relief because there is no authority allowing it and the Debtors have not cited any such authority in the Omnibus Application.
- 5. Rule 3001(f) of the Federal Rules of Bankruptcy Procedure provides that "[a] proof of claim executed and filed in accordance with these rules shall constitute prima facie evidence of the validity and amount of the claim." As the District Court for the Southern District of New York has stated "'[a] properly executed and filed proof of claim constitutes prima facie evidence of the validity of the claim. To overcome this prima facie evidence, the objecting party

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must come forth with evidence which, if believed, would refute at least one of the allegations essential to the claim." *Carey v. Ernst*, 333 B.R. 666, 672 (S.D.N.Y. 2005) *quoting In re Reilly*, 245 BR 768, 773 (2nd Cir. BAP 2000). *See also In re White*, 168 BR 825, 828-829 (Bankr. D. Conn. 1994) (objecting party may not rebut a claim's prima facie validity by merely stating the amount of the claim is incorrect but must produce evidence to support such argument).

- 6. In the Nineteenth Omnibus Objection, Debtors do not provide any evidence whatsoever to support their proposed disallowance of the Claim, let alone any evidence sufficient to refute the prima facie validity of the Claim. Because Debtors have not rebutted the prima facie validity of the Claim, the Nineteenth Omnibus Objection should be denied with respect to the Claim.
 - 7. Any reply to this Response should be addressed to the following:

Ralph E. McDowell Bodman LLP 6th Floor at Ford Field 1901 St. Antoine Street Detroit, Michigan 48226 (313) 393-7592 (313) 393-7579 (fax) rmcdowell@bodmanllp.com

8. The contact information for persons who possess the authority to reconcile, settle or otherwise resolve the Nineteenth Omnibus Objection to the claim on behalf of FNOK is:

Ralph E. McDowell Bodman LLP 6th Floor at Ford Field 1901 St. Antoine Street Detroit, Michigan 48226 (313) 393-7592 (313) 393-7579 (fax) rmcdowell@bodmanllp.com

9. FNOK reserves all of its rights and remedies.

RELIEF REQUESTED

THEREFORE, FNOK respectfully requests that the Court deny the relief requested under the Nineteenth Omnibus Objection as to the Claim.

BODMAN LLP

By: /s/ Ralph E. McDowell
Ralph E. McDowell (P39235)
Attorneys for Freudenberg-NOK, Inc.
1901 St. Antoine Street
6th Floor at Ford Field
Detroit, Michigan 48226
(313) 393-7592

August 9, 2007

CERTIFICATE OF SERVICE

The undersigned certifies that a true and correct copy of the foregoing Response of Freudenberg-NOK, Inc. to Debtors' Nineteenth Omnibus Objection (Substantive) Pursuant to 11 U.S.C. § 502(B) and Fed. R. Bankr. P. 3007 to Certain (a) Insufficiently Documented Claims; (b) Claims Not Reflected On Debtors' Books and Records, (c) Untimely Claims, and (d) Claims Subject to Modification, Tax Claims Subject to Modification, Modified Claims Asserting Reclamation, and Consensually Modified and Reduced Claims was electronically filed using the Court's CM/ECF filing system, and that a true and correct copy of the same was served via Federal Express to the parties identified below:

Delphi Corp. 5725 Delphi Drive (Attn: General Counsel) Troy, Michigan 48098

Skadden Arps Slate Meagher & Flom LLP 333 West Wacker Drive Suite 2100 (Attn: John Wm. Butler, Jr.; John K. Lyons, Joseph N. Wharton) Chicago, Illinois 60606

and

The Honorable Robert D. Drain
United States Bankruptcy Judge
U.S. Bankruptcy Court for the Southern District of New York
One Bowling Green
Room 610
New York, New York 10004

Dated: August 9, 2007

/s/ Ralph E. McDowell
Ralph E. McDowell

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EXHIBIT A

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□ Domestic support obligations under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B) □ Wages, salaries, or commissions (up to \$10,000),* earned within 180 days before filling of the bankruptcy petition or cessation of the debtor's business, whichever is earlier = 11 U.S.C. § 507(a)(4). U.S.C. § 507(a)(4). □ Contributions to an employee benefit plan = 11 U.S.C. § 507(a)(5) □ Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all payments on this claim has been credited and deducted for the purpose of making this proof of claim. Cupporting Documents: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SENT ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary. Date Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach a copy of power of attomey, if any).			· · · · · · · · · · · · · · · · · · ·		
Wages, salaries, or commissions (up to \$10,000), *earned within 180 days before filling of the bankruptcy petition or cessation of the debtor's business, whichever is earlier − 11	☐ Domestic support o	bligations under 11 U.S.C. § 507(a)(1)(A)	or (a)(1)(B)	Up to \$ 2,225* of deposits toward purchase, lease, or rental of property or	
Contributions to an employee benefit plan – 11 U.S.C. § 507(a)(5) 5. Total Amount of Claim at Time Case Filed: \$ 2,878.86 (unsecured) (secured) (secured) (secured) (priority) (Total) (Total) Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges. 6. Credits: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim. 7. Supporting Documents: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SENT ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary. 8. Date-Stamped Copy: To receive an acknowledgement of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim. Date Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach a copy of power of attorney, if any):	of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11		☐ Taxes or penaltie ☐ Other – Specify a *Amounts are subje	is owed to governmental units – 11 U.S.C. § 507(a)(8) applicable paragraph of 11 U.S.C. § 507(a)(_) act to adjustment on 4/1/07 and every 3 years	
(unsecured) (secured) (priority) (Total) Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges. 6. Credits: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim. 7. Supporting Documents: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SENT ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary. 8. Date-Stamped Copy: To receive an acknowledgement of the filling of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim. Date Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach a copy of power of attorney, if any):	☐ Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(5) adjustment.				
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PENALTY FOR PRESENTING FRAUDULENT CLAIM: FINE OF UP TO \$500,000 OR IMPRISONMENT FOR UP TO 5 YEARS, OR BOTH. 18 U.S.C. §§ 152 AND 3571.



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Attorneys for Freudenberg-NOK, Inc.

UNITED STATES BANKRUPTCY COURT

SOUTHERN DISTRICT OF NEW YORK	
In re	Chapter 11
DELPHI CORPORATION,	Case No. 05-44481 (RDD)
Debtor.	(Jointly Administered)

ATTACHMENT TO PROOF OF CLAIM FOR FREUDENBERG-NOK, INC.

Freudenberg-NOK, Inc. has the following prepetition claims against Debtors:

- (1) prepetition amounts due (unsecured) equal to \$2,878.86; and
- (2) a reclamation claim of \$1,759.31.

Claimant reserves the right to claim administrative expenses for postpetition goods and services and also reserves the right to claim any rejection damages.